

**PERSONAL PROPERTY  
COMPOSITE FACTORS**  
October 1, 2002

YEAR	3 YR COMP. FACTOR	5 YR COMP. FACTOR	8 YR COMP. FACTOR	10 YR COMP. FACTOR	12 YR COMP. FACTOR	15 YR COMP. FACTOR	20 YR COMP. FACTOR	25 YR COMP. FACTOR
2002	84	93	95	96	97	98	99	99
2001	67	86	91	93	95	96	98	99
2000	44	71	81	86	89	92	95	97
1999	30	54	69	79	83	88	93	96
1998	20	36	57	70	76	83	90	94
1997	18	25	46	61	70	77	87	92
1996	16	22	35	52	62	73	83	90
1995	14	20	28	43	54	67	80	88
1994	12	18	25	34	48	62	78	87
1993	10	16	23	28	42	57	75	86
1992				25	34	51	71	84
1991				24	29	45	66	81
1990					27	38	61	78
1989					25	33	56	75
1988						31	53	74
1987						29	48	71
1986						28	43	67
1985							38	62
1984							35	56
1983							33	50
1982							30	45
1981								41
1980								40
1979								38

The above table reflects the current Composite Factors to be used in the calculation of Personal Property for property tax purposes. These Composite Factors were compiled by multiplying each year's Index Factor by its corresponding Percent Good. These Composite Factors should not be indexed.

Salvage or scrap value should be calculated by using 50% of the lowest composite factor in the appropriate economic life category.